

ATTACHMENT A

Implemented Second Tier Retirement Plans

MISCELLANEOUS MEMBERS

Effective December 26, 2010

- BU 07 Operations and Staff Management* (excludes Chief District Attorney Investigator)
- BU 08 General Management* (excludes Chief Deputy Probation Officers)
- BU 09 Appointed Officials* (excludes Chief Probation Officer)
- BU 10 Elected Officers* (excludes Sheriff)
- BU 11 Confidential Employees*
- BU 17 Board of Supervisors*

Effective April 17, 2011

- BU 01 SLOCEA Public Services
- BU 05 SLOCEA Supervisory
- BU 13 SLOCEA Clerical

Effective July 24, 2011

- BU 02 SLOCEA Trades, Crafts & Services

Effective September 4, 2011

- BU 04 SLOGAU District Attorneys*
- BU 12 DCCA County Counsel Attorneys*
- BU 14 DSA Supervisory Law Enforcement (non-safety)
- BU 21 DSA Non-Safety Law Enforcement (non-safety)
- BU 22 DSA Dispatchers (non-safety)

Tier 2 (new employees***)	Tier 1 (current employees)
Retirement formula: 2% at 60	Retirement formula: 2% at 55
Final Compensation: Highest three (3) year average	Final Compensation: Single highest year
Retirement earnings cap: 90% of income	Retirement earnings cap: *100% of income (for BUs noted with an *) 80% of income
Retiree cost of living adjustment (COLA): 2% with no carryover	Retiree cost of living adjustment (COLA): 3% with carryover
Eliminates the deferred retirement option program (DROP)	Includes the deferred retirement option program (DROP)
*Final compensation used as the basis for retirement allowances does not include employer pickup of employee's contribution or auto allowance (if applicable) (for BUs noted with an *)	* Final compensation used as the basis for retirement allowances includes employer pickup of employee's contribution and auto allowance (if applicable) (for BUs noted with an *)

*** New employees include new hires and former employees with prior Tier 1 service rehired after the effective date noted for Tier 2.

SAFETY NON-SWORN MEMBERS

Effective September 4, 2011

BU 03 DSA Law Enforcement (safety, non-sworn)

BU 14 DSA Supervisory Law Enforcement (safety, non-sworn)

Effective November 13, 2011

BU 15 SLOCSMA Law Enforcement Operations and Staff (safety, non-sworn)

Tier 2 (new employees***)	Tier 1 (current employees)
Retirement formula: 2.7% at 55	Retirement formula: 3% at 55
Final Compensation: Highest three (3) year average	Final Compensation: Single highest year
Retirement earnings cap: 90% of income	Retirement earnings cap: 90% of income
Retiree cost of living adjustment (COLA): 2% with no carryover	Retiree cost of living adjustment (COLA): 3% with carryover
Eliminates the deferred retirement option program (DROP)	Includes the deferred retirement option program (DROP)

*** New employees include new hires and former employees with prior Tier 1 service rehired after the effective date noted for Tier 2.

SAFETY SWORN MEMBERS

Effective November 13, 2011

BU 15 SLOCSMA Law Enforcement Operations and Staff (sworn)

BU 10 Sheriff (sworn)

BU 16 Undersheriff (sworn)

Effective December 25, 2011

BU 06 DAIA District Attorney Investigators**

BU 07 Chief District Attorney Investigator**

Tier 2 (new employees***)	Tier 1 (current employees)
Retirement formula: 3% at 55	Retirement formula: 3% at 50 **3% at 55 (for BUs noted with an **)
Final Compensation: Highest three (3) year average	Final Compensation: Single highest year
Retirement earnings cap: 90% of income	Retirement earnings cap: 90% of income
Retiree cost of living adjustment (COLA): 2% with no carryover	Retiree cost of living adjustment (COLA): 3% with carryover
Eliminates the deferred retirement option program (DROP)	Includes the deferred retirement option program (DROP)

*** New employees include new hires and former employees with prior Tier 1 service rehired after the effective date noted for Tier 2.